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POLICY

Voluntary Public

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Vietnam

Post: Hanoi

MARD Publishes List of HS Codes Subject to Plant Quarantine Regs

Report Categories:

Sanitary/Phytosanitary/Food Safety

Fresh Fruit

Dried Fruit

Potatoes and Potato Products

Snack Foods

Approved By:

Mark Dries

Prepared By:

Nguyen Huong & Michael Ward

Report Highlights:

On June 29, 2015, the Ministry of Agriculture and Rural Development (MARD) released Decision 2515/QD-BNN-BVTV promulgating the List of Harmonized System (HS) codes for regulated articles subject to plant quarantine. Decision 2514/QD-BNN-BVTV provides more detail for Circular 30/2014/TT-BNNPTNT dated September 5, 2014. Decision 2515 entered into force on July 1, 2015.

Policy:

In order to implement Circular 30/2014/TT-BNNPTNT issued on September 5, 2014 by the Ministry of Agriculture and Rural Development (MARD) publishing the list of regulated articles subject to plant quarantine in Vietnam (see GAIN report [VM4057](#)), MARD released Decision 2515/QD-BNN-BVTV dated June 29, 2015, promulgating the List of HS codes for the List of regulated articles subject to plant quarantine. This decision was not notified to the World Trade Organization's SPS Committee and came into force on July 1, 2015.

Decision 2515/QD-BNN-BVTV provides a detailed 8 digit HS code List based on Vietnam's current Harmonized Schedule, covering all articles subject to plant quarantine which was promulgated with only a broader category listing in the Article 1 of the Circular 30 as follows:

Article 1. List of regulated articles subject to plant quarantine

1. Plants:
Living plants and living part(s) of plants
2. Plant products:
 - a. Tubers/bulbs, fruits, seeds, flowers, leaves, stems, branches, stocks, roots, bark;
 - b. Broken rice, bran, dried plant meal, raw natural fiber, coconut fiber;
 - c. Starch, powder with plant origin (except dough and modified starches);
 - d. Tobacco stem, tobacco fiber, feed yeast, raw cotton, cotton by-products, rice straw, and aquatic plants;
 - dd. Log, sawn timber, wood pallets, wood chips, sawdust;
 - e. Feedstuff or materials from plant origin for processing;
 - g. Growing media made from plant
3. Mushrooms (except all salted, frozen and canned mushrooms, mushroom yeast)
4. Silkworm cocoon, silkworm cocoon without silk, lac
5. Insects, spiders/mites, fungus, nematodes, bacteria, virus, phytoplasma, viroids, weeds for diagnostics, training, biological control and scientific research
6. Means of conveyance, storage of regulated articles
7. Other objects capable of harboring quarantine pests, subject to confirmation of the Plant Protection Department and to be reported to the Minister of Agriculture and Rural Development for final decision.

8. In the case of export of articles, which are not in the List regulated in this Article, plant quarantine should be carried out subject to requirement of the importing country and all international treaties to which Vietnam is a party.

Articles subject to plant quarantine as broadly defined in Circular 30/2014 and then more specifically defined in Decision 2515 require a plant quarantine inspection by MARD regional Plant Protection Department at the Vietnamese port of entry, a phytosanitary certificate (PC) issued by an exporting country, and a PPD-issued import permit (as stipulated in Article 26 of Vietnam's Plant Health Law), in order to be granted customs clearance in Vietnam.

This List includes various pre-packaged, consumer-oriented, and highly-processed food products of plant origin, many of which pose no or very low risk to plant health in Vietnam.

Some regulated articles in the List (as specified), are waived for plant quarantine (i.e., do not need a PC, import permit, or PPD port inspection) such as all frozen products for immediate consumption under HS headings 07.10, 07.14, and 08.11; packed or canned products of headings 12.12, 18.05, 20.01, 20.02, 2002.90.10, 20.03, 20.04, 20.05, and 20.08; some canned fruit and nut products for immediate consumption under heading 08.11; and products provisionally preserved (for example, by Sulphur Dioxide gas, in brine, in Sulphur water or in other preservative solutions) under headings 08.12 and 08.14. Exemption from plant quarantine is also applied to potato starch in packages less than 2 kg under heading 11.08; finished, processed ginseng root products in cut, crushed, or powdered form in packages for immediate consumption; and some wood products under headings 44.10, 44.11, 44.12, and 44.13. It is uncertain whether or not the exemption from plant quarantine applies to all three aspects of plant quarantine (i.e., PC, import permit, and PPD port inspection).

Through Decision 2515, Vietnam is imposing plant quarantine requirements for many highly-processed food products of plant origin which FAS-Vietnam, MARD, and the U.S. Department of Agriculture have had an ongoing dialogue regarding whether or not such strict import requirements are truly science-based. While the exemptions listed in Decision 2515 provide some differentiation based on plant health risk, Decision 2515 does not go far enough to exclude many highly processed and consumer packaged products which pose little or no risk to Vietnam's plant health.

Although Decision 2515/2015 was not notified to the WTO, the U.S. Government sent official comments for Notification G/SPS/N/VNM/53 – a draft of the Circular 30, in which these broad product categories requiring plant quarantine were outlined. The USG's comments centered on the broad nature of these product categories and the fact that many processed products were being included non-transparently while actually posing little or no plant health risk. The USG did not receive an official response from GVN regarding these concerns.

Post encourages dialogue with Vietnam as we believe requiring a PC for many of the products listed in MARD's Decision 2515 is inconsistent with International Plant Protection Convention (IPPC) standards. The IPPC Requirements for Phytosanitary Certificates states, *"NPPOs of the importing countries should not require phytosanitary certificates for plant products that have been processed to the point where they have no potential for introducing regulated pests, or for other articles that do not require phytosanitary measures."* (See IPPC Article VI.2 and ISPM 32:2009).

FAS-Vietnam will continue working closely with PPD to clarify the detailed interpretation of regulated articles in this list and to seek enforcement that minimizes the impact on the trade of agricultural products from the United States. Should U.S. exporters receive information about changing or new requirements for plant origin products from Vietnamese importers they should not hesitate to contact aghanoi@fas.usda.gov to inform Post of the situation and help gauge the impact these increasingly strict requirements are having on trade.

Post provides an unofficial English translation of the Decision 2515/QD-BNN-BVTV in this report. Should U.S. exporters of plant and plant origin products have any questions please email: aghanoi@fas.usda.gov.

An unofficial English translation of Decision 2515/QD-BNN-BVTV follows:

**MINISTRY OF AGRICULTURE
AND RURAL DEVELOPMENT**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness**

No: 2515/QD-BNN-BVTV

Hanoi, 29th June 2015

Unofficial Translation

DECISION

**Promulgating list of HS Codes for the list of regulated articles subject to plant quarantine of
Vietnam**

MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT

Pursuant to Plant Protection and Quarantine Law 41/2013/QH13,

Pursuant to Decree 119/2013/ND-CP on November 26, 2013 of Government stipulating the functions, tasks, power and organizational structure of the Ministry of Agriculture and Rural Development,

Pursuant to Decree 187/2013/ND-CP dated November 20, 2013 of the Government detailing the implementation of the Commercial Law with respect to international purchases and sales of goods; and activities of agency for sale and purchase, processing and transit of goods involving foreign parties,

Pursuant to Decree 8/2015/NĐ-CP of the Government dated January 21, 2015 providing specific provisions and guidance on enforcement of the customs law on customs procedures, examination, supervision and customs control,

Pursuant to Circular 30/2014/TT-BNNPTNT dated September 5, 2014 of the Ministry of Agriculture and Rural Development promulgating the List of regulated articles subject to Plant Quarantine and the List of regulated articles subject to pest risk analysis before importing into Vietnam,

Pursuant to Circular 156/2011/TT-BTC dated November 14, 2011 of the Ministry of Finance promulgating the List of Vietnamese export and import goods,

In consideration of the proposal of the Director General of Plant Protection Department,

DECIDES

Article 1. To promulgate together with this Decision the list of HS codes for the list of regulated articles subject to plant quarantine of Vietnam.

Article 2. This Decision will come in to force from July 1, 2015. This decision will replace the Decision 35/2007/QĐ-BNN dated April 23, 2007 of Minister of Agriculture and Rural Development for publishing the list of regulated articles subject to plant quarantine of Vietnam.

Article 3. The Chief of the Ministry Office, Director General of Plant Protection Department and relevant organizations and individuals are responsible for implementing this Decision.

Recipients:

- As stated in the Article 3;
- Ministry leaders;
- Offices of National Assembly;
- Office of State President;
- Office of Government, website of the government and official Gazette;
- The ministries, ministerial-level agencies, agencies belonging to the Government;
- The Supreme People's Procuracy, the Supreme of People's Court;
- Department of Examination of Legal Normative Documents (Ministry of Justice);
- General Department of Customs;
- People's committees of centrally-run provinces and cities;
- Departments of Agriculture and Rural Development of centrally-run provinces and cities;
- Websites of MARD;
- Kept as archives at office of ministries.

MINISTER

(signed)

Cao Duc Phat

**MINISTRY OF AGRICULTURE AND RURAL
DEVELOPMENT**

**SOCIALIST REPUBLIC OF
VIETNAM
Independence – Freedom -
Happiness**

LIST OF HS CODES FOR THE LIST OF REGULATED ARTICLES SUBJECT TO PLANT QUARANTINE OF VIETNAM

(Issued with the Decision No. 2515/QĐ-BNN-BVTV dated June 29th, 2015 by the Minister of Agriculture and Rural Development)

HS code	Description	Notes
01.06	Other live animals	
	-Insects	
0106.41.0 0	-Bees	applicable for all types of bees used in plant protection
0106.49.0 0	- - Other	
0106.90.0 0	- Other	applicable for mites and nematodes
06.01	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
0601.10.0 0	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	
0601.20.1 0	- - Chicory plants	
0601.20.2 0	- - Chicory roots	
0601.20.9 0	- - Other	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.10	-Unrooted cuttings and slips	
0602.10.1 0	- - of Orchid	
0602.10.2 0	- - of Rubber trees	
0602.10.9 0	- - Other	
0602.20.0 0	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	
0602.30.0 0	- Rhododendrons and azaleas, grafted or not	
0602.40.0 0	- Roses, grafted or not	
0602.90	- Other	
0602.90.1 0	- - Rooted orchid cuttings and slips	
0602.90.2	- - Orchid seedlings	

0		
0602.90.4 0	- - Budded rubber stumps	
0602.90.5 0	- - Rubber seedlings	
0602.90.6 0	- - Rubber budwood	
0602.90.7 0	- - Leatherleaf ferns	
0602.90.9 0	- - Other	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	- Fresh	
0603.11.0 0	- - Roses	
0603.12.0 0	- - Carnations	
0603.13.0 0	- - Orchids	
0603.14.0 0	- - Chrysanthemums	
0603.15.0 0	- - Lilies (<i>Lilium spp.</i>)	
0603.19.0 0	- - Other	
0603.90.0 0	- Other	
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
0602.20	- Fresh	
0604.20.1 0	- - Mosses and lichens	
0604.20.9 0	- - Other	
0602.90	- Other	
0604.90.1 0	- - Mosses and lichens	
0604.90.9 0	- - Other	
07.01	Potatoes, fresh or chilled	
0701.10.0 0	- Seed	

0701.90.0 0	- Other	
07		
02.00.00	Tomatoes, fresh or chilled.	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	
0703.10	-Onions and shallots	
	-- Onions	
0703.10.1 1	- - - Bulbs for propagation	
0703.10.1 9	- - - Other	
	--Shallots	
0703.10.2 1	- - - Bulbs for propagation	
0703.10.2 9	- - - Other	
	--Garlic	
0703.20.1 0	- - Bulbs for propagation	
0703.20.9 0	- - Other	
0703.90	-Leeks and other alliaceous vegetables	
0703.90.1 0	- - Bulbs for propagation	
0703.90.9 0	- - Other	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704.10	- Cauliflowers and headed broccoli	
0704.10.1 0	- - Cauliflowers	
0704.10.2 0	- - Headed broccoli	
0704.20.0 0	- Brussels sprouts	
0704.90	- Other	
	- - Cabbages	
0704.90.1 1	- - - Cabbages round (drumhead)	
0704.90.1 9	- - - Other	
0704.90.9 0	- - Other	

07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	
	-Lettuce:	
0705.11.0 0	- - Cabbage lettuce (head lettuce)	
0705.19.0 0	- - Other	
	-Chicory	
0705.21.0 0	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	
0705.29.0 0	- - Other	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
0706.10	- Carrots and turnips	
0706.10.1 0	- - Carrots	
0706.10.2 0	- - Turnips	
0706.90.0 0	- Other	
0707.00.0 0	Cucumbers and gherkins, fresh or chilled.	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled	
0708.10.0 0	- Peas (<i>Pisum sativum</i>)	
0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	
0708.20.1 0	- - French beans	
0708.20.2 0	- - Long beans	
0708.20.9 0	- - Other	
0708.90.0 0	- Other leguminous vegetables	
07.09	Other vegetables, fresh or chilled	
0709.20.0 0	- Asparagus	
0709.30.0 0	- Aubergines (egg-plants)	
0709.40.0 0	- Celery other than celeriac	
	- Mushrooms and truffles:	
0709.51.0	- - Mushrooms of the genus <i>Agaricus</i>	

0		
0709.59	- - Other	
0709.59.1		
0	- - - Truffles	
0709.59.9		
0	- - - Other	
0709.60	- Chilies of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	
0709.60.1		
0	- - Chilies (<i>fruits of genus Capsicum</i>)	
0709.60.9		
0	- - Other	
0709.70.0	- Spinach, New Zealand spinach and orache spinach (garden spinach)	
0	- Other	
0709.91.0		
0	- - Globe artichokes	
0709.92.0		
0	- - Olives	
0709.93.0		
0	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	
0709.99.0		
0	- -Other	
07.10	<i>Vegetables (uncooked or cooked by steaming or boiling in water), frozen</i>	except cooked by steaming or boiling in water and processed in frozen for immediate food consumption
0710.10.0		
0	- Potatoes	
	- Leguminous vegetables, shelled or unshelled	
0710.21.0		
0	- - Peas (<i>Pisum sativum</i>)	
0710.22.0		
0	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	
0710.29.0		
0	- - Other	
0710.30.0	- Spinach, New Zealand spinach and orache spinach (garden spinach)	
0710.40.0		
0	- Sweet corn	
0710.80.0		
0	- Other vegetables	
0710.90.0		
0	- Mixtures of vegetables	
07.11	<i>Vegetables provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</i>	except provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions)
0711.20	- Olives	

0711.20.1 0	- - Preserved by Sulphur dioxide gas	
0711.20.9 0	- - Other	
0711.40	- Cucumbers and gherkins	
0711.40.1 0	- - Preserved by Sulphur dioxide gas	
0711.40.9 0	- - Other	
	- Mushrooms and truffles:	
0711.51	- - Mushrooms of the genus <i>Agaricus</i>	
0711.51.0 0	- - - Preserved by Sulphur dioxide gas	
0711.51.9 0	- - - Other	
0711.59	- - Other	
0711.59.1 0	- - - Preserved by Sulphur dioxide gas	
0711.59.9 0	- - - Other	
0711.90	- Other vegetables; mixtures of vegetables	
0711.90.1 0	- - Sweet corn	
0711.90.2 0	- - Chilies (fruits of genus <i>Capsicum</i>)	
	- - Capers	
0711.90.3 1	- - - Preserved by Sulphur dioxide gas	
0711.90.3 9	- - - Other	
0711.90.4 0	- - Onions, preserved by Sulphur dioxide gas	
0711.90.5 0	- - Other, preserved other than by Sulphur dioxide gas	
0711.90.6 0	- - Other, preserved by Sulphur dioxide gas	
0711.90.9 0	- - Other	
07.12	<i>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared</i>	
0712.20.0 0	- Onions	
	- Mushrooms , wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles	
0712.31.0 0	- - Mushrooms of the genus of <i>Agaricus</i>	
0712.32.0 0	- - Wood ears (<i>Auricularia spp.</i>)	

0712.33.0 0	- - Jelly fungi (<i>Tremella spp.</i>)	
0712.39	- - Other	
0712.39.1 0	- - - Truffles	
0712.39.2 0	- - - Shiitake (dong-gu)	
0712.39.9 0	- - - Other	
0712.90	- Other vegetables; mixtures of vegetables	
0712.90.1 0	- - Garlic	
0712.90.2 0	- - Other	
07.13	<i>Dried leguminous vegetables, shelled, whether or not skinned or split</i>	
0713.10	- Peas (<i>Pisum sativum</i>)	
0713.10.1 0	- - Suitable for sowing	
0713.10.9 0	- - Other	
0713.20	- Chickpeas (<i>garbanzos</i>)	
0713.20.1 0	- - Suitable for sowing	
0713.20.9 0	- - Other	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	
0713.31	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	
0713.31.1 0	- - - Suitable for sowing	
0713.31.9 0	- - - Other	
0713.32	- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	
0713.32.1 0	- - - Suitable for sowing	
0713.32.9 0	- - - Other	
0713.33	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	
0713.33.1 0	- - - Suitable for sowing	
0713.33.9 0	- - - Other	
0713.34	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	
0713.34.1	- - - Suitable for sowing	

0		
0713.34.90	- - - Other	
0713.35	- - Cow peas (<i>Vigna unguiculata</i>)	
0713.35.10	- - - Suitable for sowing	
0713.35.90	- - - Other	
0713.39	- - Other	
0713.39.10	- - - Suitable for sowing	
0713.39.90	- - - Other	
0713.40	- Lentils	
0713.40.10	- - Suitable for sowing	
0713.40.90	- - Other	
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	
0713.50.10	- - Suitable for sowing	
0713.50.90	- - Other	
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	
0713.90	- Other	
0713.90.10	- - Suitable for sowing	
0713.90.90	- - Other	
07.14	<i>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith</i>	Except processed frozen products for immediate food consumption
0714.10	- Manioc (cassava):	
	- - Sliced or in the form of pellets	
0714.10.10	- - - Sliced or in the form of pellets	
0714.10.19	- - - Other	
	- - Other	
0714.10.91	- - - Frozen	
0714.10.99	- - - Other	
0714.20	- Sweet potatoes	

0714.20.1 0	- - Frozen	
0714.20.9 0	- - Other	
0714.30	- Yams (<i>Dioscorea spp.</i>)	
0714.30.1 0	- - Frozen	
0714.30.9 0	- - Other	
0714.40	- Taro (<i>Colocasia spp.</i>)	
0714.40.1 0	- - Frozen	
0714.40.9 0	- - Other	
0714.50	- Yautia (<i>Xanthosoma spp.</i>)	
0714.50.1 0	- - Frozen	
0714.50.9 0	- - Other	
0714.90	- Other	
0714.90.9 1	- - Frozen	
0714.90.9 9	- - Other	
08.01	<i>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled</i>	
	- Coconuts	
0801.11.0 0	- - Desiccated	
0801.12.0 0	- - In the inner shell (<i>endocarp</i>)	
0801.19.0 0	- - Other	
	- Brazil nuts	
0801.21.0 0	- - In shell	
0801.22.0 0	- - Shelled	
	- Cashew nuts:	
0801.31.0 0	- - In shell	
0801.32.0 0	- - Shelled	
08.02	<i>Other nuts, fresh or dried, whether or not shelled or peeled</i>	
	- Almonds	
0802.11.0 0	- - In shell	

0802.12.0 0	- - Shelled	
	- Hazelnuts or filberts (<i>Corylus spp.</i>):	
0802.21.0 0	- - In shell	
0802.22.0 0	- - Shelled	
	- Walnuts:	
0802.31.0 0	- - In shell	
0802.32.0 0	- - Shelled	
	- Chestnuts (<i>Castanea spp.</i>)	
0802.41.0 0	- - In shell	
0802.42.0 0	- - Shelled	
	- Pistachios	
0802.51.0 0	- - In shell	
0802.52.0 0	- - Shelled	
	- Macadamia nuts	
0802.61.0 0	- - In shell	
0802.62.0 0	- - Shelled	
0802.70.0 0	- Kola nuts (<i>Cola spp.</i>)	
0802.80.0 0	- Areca nuts (betel nuts)	
0802.90.0 0	- Other	
08.03	<i>Bananas, including plantains, fresh or dried</i>	
0803.10.0 0	- Plantains	
0803.90.0 0	- Other	
08.04	<i>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried</i>	
0804.10.0 0	- Dates	
0804.20.0 0	- Figs	
0804.30.0 0	- Pineapples	
0804.40.0	- Avocados	

0		
0804.50	- Guavas, mangoes and mangosteens	
0804.50.1		
0	- - Guavas	
0804.50.2		
0	- - Mangoes	
0804.50.3		
0	- - Mangosteens	
08.05	<i>Citrus fruit, fresh or dried</i>	
0805.10	- Oranges	
0805.10.1		
0	- - Fresh	
0805.10.2		
0	- - Dried	
0805.20.0	- Mandarins (including tangerines and satsumas); clementine, wilkings and similar citrus hybrids	
0805.40.0		
0	- Grapefruit	
0805.50.0	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	
0805.90.0		
0	- Other	
08.06	<i>Grapes, fresh or dried</i>	
0806.10.0		
0	- Fresh	
0806.20.0		
0	- Dried	
08.07	<i>Melons (including watermelons) and papaws (papayas), fresh.</i>	
	- Melons (including watermelons):	
0807.11.0		
0	- - Watermelons	
0807.19.0		
0	- - Other	
0807.20	- Papaws (papayas)	
0807.20.1		
0	- - Mardi backcross solo (<i>betik solo</i>)	
0807.20.9		
0	- - Other	
08.08	<i>Apples, pears and quinces, fresh</i>	
0808.10.0		
0	- Apples	
0809.30.0		
0	- Pears	
0809.40.0		
0	- Quinces	

08.09	<i>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</i>	
0809.10.0 0	- Apricots	
	- Cherries	
0809.21.0 0	- - Sour Cherries (<i>Prunus cerasus</i>)	
0809.29.0 0	- - Other	
0809.30.0 0	- Peaches, including nectarines	
0809.40	- Plums and sloes	
0809.40.1 0	- - Plums	
0809.40.2 0	- - Sloes	
08.10	<i>Other fruit, fresh.</i>	
0810.10.0 0	- Strawberries	
0810.20.0 0	- Raspberries, blackberries, mulberries and loganberries	
0810.30.0 0	- Black, white or red currants and gooseberries	
0810.40.0 0	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	
0810.50.0 0	- Kiwifruit	
0810.60.0 0	- Durians	
0810.70.0 0	- Persimmons	
0810.90	- Other	
0810.90.1 0	- - Longans	
0810.90.2 0	- - Lychees	
0810.90.3 0	- - Rambutan	
0810.90.4 0	- - Langsat, starfruit	
0810.90.5 0	- - Jackfruit (<i>cempedak and nangka</i>)	
0810.90.6 0	- - Tamarinds	
	- - Other	
0810.90.9 1	- - - Salacca (snake fruit)	

0810.90.9 2	- - - Dragon Fruit	
0810.90.9 3	- - - Sapodilla (ciku fruit)	
0810.90.9 9	- - - Other	
08.11	<i>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</i>	except cooked by steaming or boiling in water, frozen for immediate food consumption
0811.10.0 0	- Strawberries	
0811.20.0 0	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	
0811.90.0 0	- Other	
08.12	<i>Fruit and nuts, provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</i>	except provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions)
0812.10.0 0	- Cherries	
0812.90	- Other	
0812.90.1 0	- - Strawberries	
0812.90.9 0	- - Other	
08.13	<i>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</i>	
0813.10.0 0	- Apricots	
0813.20.0 0	- Prunes	
0813.30.0 0	- Apples	
0813.40	- Other fruit	
0813.40.1 0	- - Longan	
0813.40.2 0	- -Tamarinds	
0813.40.9 0	- - Other	
0813.50	- Mixtures of nuts or dried fruits of this Chapter	
0813.50.1 0	- - Of which cashew nuts or Brazil nuts predominate by weight	
0813.50.2 0	- - Of which other nuts predominate by weight	

0813.50.3 0	- - Of which dates predominate by weight	
0813.50.4 0	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	
0813.50.9 0	- - Other	
0814.00.0 0	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in Sulphur water or in other preservative solutions.	except provisionally preserved in brine, in Sulphur water or in other preservative solutions
09.01	<i>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</i>	
	- Coffee, not roasted	
0901.11	- - Not decaffeinated	
0901.11.1 0	- - - Arabica WIB or Robusta OIB	
0901.11.9 0	- - - Other	
0901.90.1 0	- - Coffee husks and skins	
09.04	<i>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta</i>	
	- Pepper	
0904.11	- Neither crushed nor ground	
0904.11.1 0	- - - White	
0904.11.2 0	- - - Black	
0904.11.9 0	- - - Other	
	- Chilies, fruits of the genus Capsicum or of the genus <i>Pimenta</i>	
0904.21	- - Dried, neither crushed nor ground	
0904.21.1 0	- - - Chilies (Fruits of the genus Capsicum)	
0904.21.9 0	- - - Other	
09.05	<i>Vanilla.</i>	
0905.10.0 0	- Neither crushed nor ground	
0905.20.0	- Crushed or ground	

0		
09.06	<i>Cinnamon and cinnamon-tree flowers</i>	
	- Neither crushed nor ground	
0906.11.0 0	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	
0906.19.0 0	- - Other	
09.07	<i>Cloves (whole fruit, cloves and stems).</i>	
0907.10.0 0	- Neither crushed nor ground	
0907.20.0 0	- Crushed or ground	
09.08	<i>Nutmeg, mace and cardamoms</i>	
	- Nutmeg	
0908.11.0 0	- - Neither crushed nor ground	
0908.12.0 0	- - Crushed or ground	
	- Mace	
0908.21.0 0	- - Neither crushed nor ground	
0908.22.0 0	- - Crushed or ground	
	- Cardamoms	
0908.31.0 0	- - Neither crushed nor ground	
0908.32.0 0	- - Crushed or ground	
09.09	<i>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</i>	
	- Seeds of coriander	
0909.21.0 0	- - Neither crushed nor ground	
0909.22.0 0	- - Crushed or ground	
	- Seeds of cumin	
0909.31.0 0	- - Neither crushed nor ground	
0909.32.0 0	- - Crushed or ground	
	- Seeds of anise, badian, caraway or fennel; juniper berries	
0909.61	- - Neither crushed nor ground	
0909.61.1 0	- - - Of anise	

0909.61.2 0	- - - Of badian	
0909.61.3 0	- - - Of caraway	
0909.61.9 0	- - - Other	
0909.62	- - Crushed or ground	
0909.62.1 0	- - - Of anise	
0909.62.2 0	- - - Of badian	
0909.62.3 0	- - - Of caraway	
0909.62.9 0	- - - Other	
09.10	<i>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other</i>	
	- Ginger	
0910.11.0 0	- - Neither crushed nor ground	
0910.12.0 0	- - Crushed or ground	
0910.20.0 0	- Saffron	
0910.30.0 0	- Turmeric (curcuma)	
	- Other	
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter	
0910.91.1 0	- - - Curry	
0910.91.9 0	- - - Other	
0910.99	- - Other	
0910.99.1 0	- - -Thyme; bay leaves	
0910.99.9 0	- - - Other	
10.01	<i>Wheat and meslin</i>	
	- Durum wheat	
1001.11.0 0	- - Seed	
1001.19.0 0	- - Other	
	- Other	
1001.91.0 0	- - Seed	
1001.99	- - Other	

1001.99.1 1	- - - - Meslin	
1001.99.1 9	- - - - Other	
10.02	<i>Rye.</i>	
1002.10.0 0	- Seed	
1002.90.0 0	- Other	
10.03	<i>Barley.</i>	
1003.10.0 0	- Seed	
1003.90.0 0	- Other	
10.04	<i>Oats.</i>	
1004.10.0 0	- Seed	
1004.90.0 0	- Other	
10.05	<i>Maize (corn).</i>	
1005.10.0 0	- Seed	
1005.90	- Other	
1005.90.9 0	- - Other	
10.06	<i>Rice.</i>	
1006.10	- Rice in the husk (paddy or rough):	
1006.10.1 0	- - Suitable for sowing	
1006.10.9 0	- - Other	
1006.20	- Husked (brown) rice:	
1006.20.1 0	- - Thai Hom Mali rice	
1006.20.9 0	- - Other	
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	
1006.30.3 0	- - Glutinous rice (pilot)	
1006.30.4 0	- - Thai Hom Mali rice	
	- - Other	
1006.30.9	- - - Parboiled rice	

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1006.30.9	- - - Other	
1006.40	- Broken rice	
1006.40.1		
0	- - Of a kind used for animal feed	
1006.40.9		
0	- - Other	
10.07	Grain sorghum.	
1007.10.0		
0	- Seed	
1007.90.0		
0	- Other	
10.08	Buckwheat, millet and canary seed; other cereals.	
1008.10.0		
0	- Buckwheat	
	- Millet	
1008.21.0		
0	- - Seed	
1008.29.0		
0	- - Other	
1008.30.0		
0	- Canary seed	
1008.40.0		
0	- Fonio (<i>Digitaria spp.</i>)	
1008.50.0		
0	- Quinoa (<i>Chenopodium quinoa</i>)	
1008.60.0		
0	- Triticale	
1008.90.0		
0	- Other cereals	
11.01	Wheat or meslin flour	
1101.00.1		
0	- Wheat flour	
1101.00.2		
0	- Meslin flour	
11.02	Cereal flours other than of wheat or meslin	
1102.20.0		
0	- Maize (corn) flour	
1102.90.0		
0	- Other	
1102.90.1		
0	- - Rice flour	
1102.90.2		
0	- - Rye flour	

1102.90.9 0	- - Other	
11.03	Cereal groats, meal and pellets.	
	- Groats and meal:	
1103.11	- - Of wheat:	
1103.11.2 0	- - - Grist Core or durum	
1103.11.9 0	- - - Other	
1103.13.0 0	- - Of maize (corn)	
1103.19	- - Of other cereals	
1103.19.1 0	- - - Of meslin	
1103.19.2 0	- - - Of rice	
1103.19.9 0	- - - Other	
1103.20.0 0	- Pellets	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
	- Rolled or flaked grains	
1104.12.0 0	- - Of oats	
1104.19	- - Other	
1104.19.1 0	- - - Of maize (corn)	
1104.19.9 0	- - - Other	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled)	
1104.22.0 0	- - Of oats	
1104.23.0 0	- - Of maize (corn)	
1104.29	- - Other	
1104.29.2 0	- - - Of barley	
1104.29.9 0	- - - Other	
1104.30.0 0	- Germ of cereals, whole, rolled, flaked or ground	

11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105.10.0	- Flour, meal and powder	
1105.20.0	- Flakes, granules and pellets	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8	
1106.10.0	- Of the dried leguminous vegetables of heading 07.13	
1106.20	- Of sago, roots or tubers of heading	
1106.20.1	- - Of manioc (cassava)	
	- - Of sago	
1106.20.2	- - - Meal of sago	
1106.20.2	- - - Other	
1106.20.9	- - Other	
1106.30.0	- Of the products of Chapter 8	
11.07	Malt, whether or not roasted	
1107.10.0	- Not roasted	
1107.20.0	- Roasted	
11.08	Starches; inulin.	Except potato starches in packages of less than 2 kg
	- Starches:	
1108.11.0	- - Wheat starch	
1108.12.0	- - Maize (corn) starch	
1108.13.0	- - Potato starch	
1108.14.0	- - Manioc (cassava) starch	
1108.19	- - Other starches	
1108.19.1	- - - Sago starch	
1108.19.9	- - - Other	
1109.00.0	Wheat gluten, whether or not dried	

0		
12.01	Soya beans, whether or not broken	
1201.10.1 0	- Seed	
1201.90.0 0	- Other	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	
1202.30.0 0	- Seed	
	- Other	
1202.41.0 0	- - In shell:	
1202.42.0 0	- - Shelled, whether or not broken	
1203.00.0 0	Copra	
1204.00.0 0	Linseed, whether or not broken.	
12.05	Rape or colza seeds, whether or not broken.	
1205.10.0 0	- Low erucic acid rape or colza seeds	
1205.90.0 0	- Other	
1206.00.0 0	Sunflower seeds, whether or not broken.	
12.07	Other oil seeds and oleaginous fruits, whether or not broken	
1207.10	- Palm nuts and kernels	
1207.10.1 0	- - Suitable for sowing	
1207.10.2 0	- - Not Suitable for sowing	
	- Cotton seeds	
1207.21.0 0	- - Seeds	
1207.29.0 0	- - Other	
1207.30.0 0	- Castor oil seeds	
1207.40	- Sesamum seeds	
1207.40.1	- - Edible	

0		
1207.40.9 0	- - Other	
1207.50.0 0	- Mustard seeds	
1207.60.0 0	- Safflower seeds	
1207.70.0 0	- Melon seeds	
	- Other	
1207.91.0 0	- - Poppy seeds	
1207.99	- - Other	
1207.99.4 0	- - - Illipe seeds (Illipe nuts)	
1207.99.9 0	- - - Other	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	
1208.10.0 0	- Of soya beans	
1208.90.0 0	- Other	
12.09	Seeds, fruit and spores, of a kind used for sowing.	
1209.10.0 0	- Sugar beet seeds	
	- Seeds of forage plants:	
1209.21.0 0	- - Lucerne (alfalfa) seeds	
1209.22.0 0	- - Clover (<i>Trifolium spp.</i>) seeds	
1209.23.0 0	- - Fescue seeds	
1209.24.0 0	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	
1209.25.0 0	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	
1209.29	- - Other	
1209.29.1 0	- - - Timothy grass seed	
1209.29.2 0	- - - Other beet seeds	
1209.29.9 0	- - - Other	
1209.30.0 0	- Seeds of herbaceous plants cultivated principally for their flowers	
	- Other	

1209.91	- - Vegetable seeds	
1209.91.1 0	- - - Onion seeds	
1209.91.9 0	- - - Other	
1209.99	- - Other	
1209.99.1 0	- - - Rubber seeds, kenaf seeds	
1209.99.9 0	- - - Other	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210.10.0 0	- Hop cones, neither ground nor powdered nor in the form of pellets	
12.11	Plants and parts of plants(including seeds and fruit), of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	
1211.20	- Ginseng roots	
1211.20.1 0	- - Cut, crushed or powdered form	Except finished processed products in packages for immediate consumption
1211.30	- Coca leaf	
1211.30.1 0	- - Cut, crushed or powdered form	
1211.30.9 0	- - Other	
1211.40.0 0	- Poppy straw	
1211.90	- Other	
	- - Of a kind used primarily in pharmacy	
1211.90.1 1	- - - Cannabis, in cut, crushed or powdered form	
1211.90.1 2	- - - Cannabis, other form	
1211.90.1 3	- - - Rauwolfia serpentina roots	
1211.90.1 4	- - - Other, in cut, crushed or powdered form	
1211.90.1 9	- - - Other	
	- - Other	
1211.90.9 1	- - - Pyrethrum, in cut, crushed or powdered form	
1211.90.9 2	- - - Pyrethrum, other form	

1211.90.9 4	- - - Sandalwood	
1211.90.9 5	- - - Agarwood (<i>Gaharu</i>) wood chips	
1211.90.9 6	- - - Liquorice roots	
1211.90.9 7	- - - Bark of persea (<i>Persea Kurzii Kosterm</i>)	
1211.90.9 8	- - - Other, in cut, crushed or powdered form	
1211.90.9 9	- - - Other	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
	- Seaweeds and other algae:	Except processed seaweeds and other algae packed in cans, frozen
1212.21	- - Fit for human consumption	
1212.21.1 0	- - - <i>Eucheuma spp.</i>	
1212.21.2 0	- - - <i>Gracilaria lichenoides.</i>	
1212.21.9 0	- - - Other	
1212.29	- - Other	
	- - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes	
1212.29.1 1	- - - - Of a kind used in pharmacy	
1212.29.1 9	- - - - Other	
1212.29.2 0	- - - Other, fresh, chilled or dried	
1212.29.3 0	- - - Other, frozen	
	- Other	
1212.91.0 0	- - Sugar beet	
1212.92.0 0	- - Locust beans (<i>carob</i>)	
1212.93	- - Sugar cane	
1212.93.1 0	- - - For sowing	

1212.93.9 0	- - - Other	
1212.94.0 0	- - Chicory roots	
1212.99.0 0	- - Other	
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
1214.10.0 0	- Lucerne (alfalfa) meal and pellets	
1214.90.0 0	- Other	
13.01	Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).	
1301.90	- Other	
1301.90.4 0	- - Lac	
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	
1401.10.0 0	- Bamboos	
1401.20	- Rattans	
	- - Whole	
1401.20.1 1	- - - Raw	
1401.20.1 2	- - - Washed and Sulphurised	
1401.20.1 9	- - - Other	
1401.20.3 0	- - Split-skin	
1401.20.9 0	- - Other	
1401.90.0 0	- Other	
14.04	Vegetable products not elsewhere specified or	

	included.	
1404.20.0	- Cotton linters	
1404.90	- Other	
1404.90.2	- - Of a kind used primarily in dyeing or tanning	
1404.90.3	- - Kapok	
1404.90.9	- - Other	
1801.00.0	Cocoa beans, whole or broken, raw or roasted.	
1802.00.0	Cocoa shells, husks, skins and other cocoa waste.	
1805.00.0	Cocoa powder, not containing added sugar or other sweetening matter.	Except processed products and packed for immediate consumption
1903.00.0	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2001.10.0	- Cucumbers and gherkins	
2001.90	- Other	
2001.90.1	- - Onions	
2001.90.9	- - Other	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2002.10	- Tomatoes, whole or in pieces	
2002.10.9	- - Other	
2002.90	- Other	
2002.90.2	- - Tomato paste	Except tomato paste of HS code 20029010
2002.90.9	- - Other	

20.03	Mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid.	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2003.10.0	- Mushrooms of the genus <i>Agaricus</i>	
2003.90	- Other	
2003.90.1	- - Truffles	
2003.90.9	- - Other	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2004.10.0	- Potatoes	
2004.90	- Other vegetables and mixtures of vegetables	
2004.90.1	- - Infant food	
2004.90.9	- - Other	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2005.40.0	- Peas (<i>Pisum sativum</i>)	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005.51.0	- - Beans, shelled	
2005.59	- - Other	
2005.59.9	- - - Other	
2005.60.0	- Asparagus	
2005.70.0	- Olives	
2005.80.0	- Sweet corn (<i>Zea mays var. saccharata</i>)	
	- Other vegetables and mixtures of vegetables	
2005.91.1	- - Bamboo shoots	
2005.99	- - Other	
2005.99.9	- - - Other	

20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	Except canned products, or containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
	- Nuts, ground-Nuts and other seeds, whether or not mixed together	
2008.19	- - Other, including mixtures:	
2008.19.1 0	- - - Cashew	
2008.19.9 0	- - - Other	
2008.20.0 0	- Pineapples	
2008.30	- Citrus fruit:	
2008.30.9 0	- - Other	
2008.40	- Pears	
2008.40.9 0	- - Other	
2008.50	- Apricots:	
2008.50.9 0	- - Other	
2008.60	- Cherries:	
2008.60.9 0	- - Other	
2008.70	- Peaches, including nectarines:	
2008.70.9 0	- - Other	
2008.80	- Strawberries	
2008.80.9 0	- - Other	
	- Other, including mixtures other than those of subheading 2008.19:	
2008.91.0 0	- - Palm hearts	
2008.93.0 0	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	
2008.97	- - Mixtures:	
2008.97.1 0	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	
2008.97.9 0	- - - Other	
2008.99	- - Other	
2008.99.1 0	- - - Lychees	
2008.99.2 0	- - - Longans	
2008.99.3 0	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	

2008.99.9 0	- - - Other	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
2102.10.0 0	- Active yeasts	Applicable for active yeasts or single-cell micro-organisms used in plant protection
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	
2302.10.0 0	- Of maize (corn)	
2302.30.0 0	- Of wheat	
2302.40	- Of other cereals	
2302.40.1 0	- - Of rice	
2302.40.9 0	- - Other	
2302.50.0 0	- Of leguminous plants	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303.10	- Residues Of starch manufacture and similar Residues	
2303.10.1 0	- - Of manioc (cassava) or sago	
2303.10.9 0	- - Other	
2303.20.0 0	- Beet-pulp, bagasse and other waste of sugar manufacture	
2303.30.0 0	- Brewing or distilling dregs and waste	
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	
2304.00.1 0	-Defatted soya bean flour, fit for human consumption	
2304.00.9 0	- Other	

2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
2306.10.00	- Of cotton seeds	
2306.20.00	- Of linseed	
2306.30.00	- Of sunflower seeds	
	- Of rape or colza seeds:	
2306.41	- - Of low erucic acid rape or colza seeds	
2306.41.10	- - - Of low erucic acid rape seeds	
2306.41.20	- - - Of low erucic acid colza seeds	
2306.49	- - Other	
2306.49.10	- - - Of other rape seeds	
2306.49.20	- - - Of other colza seeds	
2306.50.00	- Of coconut or copra	
2306.60.00	- Of palm nuts or kernels	
2306.90	- Other	
2306.90.10	- - Of maize (corn) germ	
2306.90.90	- - Other	
23.08.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	
23.09	Preparations of a kind used in animal	Except entire animal origin products, feed additives
2309.90	- Other	
	- - Complete feed:	
2309.90.11	- - - For poultry	
2309.90.12	- - - For swine	
2309.90.1	- - - Prawn feed	

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2309.90.1 9	- - - Other	
24.01	Unmanufactured tobacco; tobacco	
2401.10	- Tobacco, not stemmed/stripped	
2401.10.1 0	- - Virginia type, flue-cured	
2401.10.2 0	- - Virginia type, not flue cured	
2401.10.4 0	- - Burley type	
2401.10.5 0	- - Other, flue-cured	
2401.10.9 0	- - Other	
2401.20	- Tobacco, partly or wholly stemmed/stripped:	
2401.20.1 0	- - Virginia type, flue cured	
2401.20.2 0	- - Virginia type, other than flue cured	
2401.20.3 0	- - Oriental type	
2401.20.4 0	- - Burley type	
2401.20.5 0	- - Other, flue-cured	
2401.20.9 0	- - Other	
2401.30	- Tobacco refuse:	
2401.30.1 0	- - Tobacco stems	
2401.30.9 0	- - Other	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	- Smoking Tobacco, whether or not containing Tobacco substitutes in any proportion	
2403.11.0 0	- - Water pipe tobacco specified in subheading Note 1 to this Chapter	
2403.19	- - Other	
2403.19.2 0	- - - Other manufactured tobacco for the manufacture of cigarettes	
2403.91	- - "Homogenised" or "reconstituted" tobacco	

44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
4401.10.0	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	
4401.22.0	- - Non-coniferous	
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
4401.39.0	- - Other	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.10	- Treated with paint, stains, creosote or other preservatives	
4403.10.1	- - Baulks, Sawlogs and veneer logs	
4403.10.9	- - Other	
4403.20	- Other, coniferous	
4403.20.1	- - Baulks, Sawlogs and veneer logs	
4403.20.9	- - Other	
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:	
4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4403.41.1	- - - Baulks, Sawlogs and veneer logs	
4403.41.9	- - - Other	
4403.49	- - Other	
4403.49.1	- - - Baulks, Sawlogs and veneer logs	
4403.49.9	- - - Other	
	- Other	
4403.91	- - Of oak (<i>Quercus spp.</i>):	
4403.91.1	- - - Baulks, Sawlogs and veneer logs	
4403.41.9	- - - Other	
4403.92	- - Of beech (<i>Fagus spp.</i>):	
4403.92.1	- - - Baulks, Sawlogs and veneer logs	

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4403.92.90	- - - Other	
4403.99	- - Other	
4403.99.10	- - - Baulks, Sawlogs and veneer logs	
4403.99.90	- - - Other	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	
4404.10.00	- Coniferous	
4404.20	- Non-coniferous	
4404.20.90	- - Other	
44.06	Railway or tramway sleepers (cross-ties) of wood	
4406.10.00	- Not impregnated	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
4407.10.00	- Coniferous	
	- Of tropical wood specified in Subheading Note 2 to this Chapter:	
4407.21	- - Mahogany (<i>Swietenia spp.</i>)	
4407.21.10	- - - Planed, sanded or end-jointed	
4407.21.90	- - - Other	
4407.22	- - Virola, Imbuia and Balsa	
4407.22.10	- - - Planed, sanded or end-jointed	
4407.22.90	- - - Other	
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	
	- - - Dark Red Meranti, Light Red Maranti	
4407.25.11	- - - - Planed, sanded or end-jointed	
4407.25.19	- - - - Other	

	- - - Meranti Bakau:	
4407.25.2 1	- - - - Planed, sanded or end-jointed	
4407.25.2 9	- - - - Other	
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	
4407.26.1 0	- - - Planed, sanded or end-jointed	
4407.26.9 0	- - - Other	
4407.27	- - Sapelli	
4407.27.1 0	- - - Planed, sanded or end-jointed	
4407.27.9 0	- - - Other	
4407.28	- - Iroko	
4407.28.1 0	- - - Planed, sanded or end-jointed	
4407.28.9 0	- - - Other	
4407.29	- - Other	
	- - - Jelutong (<i>Dyera spp.</i>):	
4407.29.1 1	- - - - Planed, sanded or end-jointed	
4407.29.1 9	- - - - Other	
	- - - Kapur (<i>Dryobalanops spp.</i>):	
4407.29.2 1	- - - - Planed, sanded or end-jointed	
4407.29.2 9	- - - - Other	
	- - - Kempas (<i>Koompassia spp.</i>):	
4407.29.3 1	- - - - Planed, sanded or end-jointed	
4407.29.3 9	- - - - Other	
	- - - Keruing (<i>Dipterocarpus spp.</i>):	
4407.29.4 1	- - - - Planed, sanded or end-jointed	
4407.29.4 9	- - - - Other	
	- - - Ramin (<i>Gonystylus spp.</i>):	
4407.29.5 1	- - - - Planed, sanded or end-jointed	
4407.29.5 9	- - - - Other	
	- - - Teak (<i>Tectong spp.</i>):	
4407.29.6	- - - - Planed, sanded or end-jointed	

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4407.29.6 9	---- Other	
	--- Balau (<i>Shorea spp.</i>):	
4407.29.7 1	---- Planed, sanded or end-jointed	
4407.29.7 9	---- Other	
	--- Mengkulang (<i>Heritiera spp.</i>):	
4407.29.8 1	---- Planed, sanded or end-jointed	
4407.29.8 9	---- Other	
	--- Other	
4407.29.9 1	---- Jongkong and Merbau (<i>Intsia spp.</i>), Planed, sanded or end-jointed	
4407.29.9 2	---- Jongkong and Merbau (<i>Intsia spp.</i>), other	
4407.29.9 3	---- Other, Planed, sanded or end-jointed	
4407.29.9 9	---- Other	
	- Other	
4407.91	-- Of oak (<i>Quercus spp.</i>):	
4407.91.1 0	--- Planed, sanded or end-jointed	
4407.91.9 0	--- Other	
4407.92	-- Of beech (<i>Fagus spp.</i>):	
4407.92.1 0	--- Planed, sanded or end-jointed	
4407.92.9 0	--- Other	
4407.93	-- Of maple (<i>Acer spp.</i>)	
4407.93.1 0	--- Planed, sanded or end-jointed	
4407.93.9 0	--- Other	
4407.94	-- Of cherry (<i>Prunus spp.</i>)	
4407.94.1 0	--- Planed, sanded or end-jointed	
4407.94.9 0	--- Other	
4407.95	-- Of ash (<i>Fraxinus spp.</i>)	
4407.95.1 0	--- Planed, sanded or end-jointed	
4407.95.9 0	--- Other	

4407.99	- - Other	
4407.99.1 0	- - - Planed, sanded or end-jointed	
4407.99.9 0	- - - Other	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) long any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.10.0 0	- Coniferous	
	- Non-coniferous	
4409.21.0 0	- - Of bamboo	
4409.29.0 0	- - Other	
44.15	Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood pallet collars of wood.	Except products made of wood of Heading 4410, 4411, 4412, 4413
4415.10.0 0	- Cases, boxes, crates, drums and similar packing; cable-drums	
4415.20.0 0	- Pallets, box pallets and other load boards; pallet collards	
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood including staves.	Except products made of wood of Heading 4410, 4411, 4412, 4413
4416.00.1 0	- Staves	
4416.00.9 0	- Other	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	Except products made of wood of Heading 4410, 4411, 4412, 4413
4418.10.0 0	- Windows, French-windows and their frames	
4418.20.0 0	- Doors and their frames and thresholds	
4418.40.0 0	- Shuttering for concrete constructional work	
4418.50.0 0	- Shingles and shakes	

4418.60.0 0	- Posts and beams	
	- Assembled flooring panels	
44.21	Other articles of wood.	Except products made of wood of Heading 4410, 4411, 4412, 4413
4421.90	- Other	
4421.90.2 0	- - Match splints	
5001.00.0 0	Silk-worm cocoons suitable for reeling.	
5002.00.0 0	Raw silk (not thrown).	
5003.10.0 0	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	
5201.00.0 0	Cotton, not carded or combed.	
5202	Cotton waste (including yarn waste and garnetted stock)	
5202.10.0 0	- Yarn waste (including thread waste)	
	- Other	
5202.91.0 0	- - Garnetted stock	
5202.99.0 0	- - Other	
5203.00.0 0	Cotton, carded or combed.	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	
5301.10.0 0	- Flax, raw or retted	
	- Flax, broken, scutched, hackled or otherwise processed, but not spun	
5301.21.0 0	- - Broken or scutched	
5301.29.0 0	- - Other	
5301.30.0 0	- Flax tow and waste	

5302	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	
5302.10.00	- True hemp, raw or retted	
5302.90.00	- Other	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
5303.10.00	- Jute and other textile bast fibres, raw or retted	
5303.90.00	- Other	
5305	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	
5305.00.10	-Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	
5305.00.20	- Coconut fibres (coir) and abaca fibres	
5305.00.90	- Other	
5306	Flax yarn	
5306.10.00	- Single	
5307	Yarn of jute or of other textile bast fibres of heading 53.03	
5307.10.00	- Single	
9406	Prefabricated buildings.	Except products made of wood of Heading 4410, 4411, 4412, 4413
	- Other	
9406.00.92	- - Of wood	

